

RECORDATION NO. 27435-C FILED

MAR 28 '08 -3 00 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)  
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OF COUNSEL  
URBAN A. LESTER

March 28, 2008

Anne K. Quinlan, Esq.  
Acting Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of March 28, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement being filed with the Board under Recordation Number 27435.

The name and address of the party to the enclosed document are:

Lessor: Trinity Tank Car, Inc.  
2525 Stemmons Freeway  
Dallas, Texas 75207

[Lessee: G.P. & W., Inc. dba Center Oil Company  
600 Mason Ridge Center Drive  
St. Louis, Missouri 63141-8557]

Anne K. Quinlan, Esq.  
March 28, 2008  
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A description of the railroad equipment covered by the enclosed document is:

100 tank railcars: TILX 318025 - TILX 318124

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
• Enclosures

RECORDATION NO. 27435 **FILED** **C**

MAR 28 '08 -3 00 PM

**MEMORANDUM OF LEASE AGREEMENT**

**SURFACE TRANSPORTATION BOARD**

Memorandum of Lease Agreement dated as of March 28, 2008 by Trinity Tank Car, Inc., a Delaware corporation (as assignee of TILC (as defined below), the "Lessor").

**WITNESSETH:**

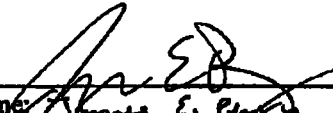
Trinity Industries Leasing Company (as assignor and also acting in its capacity as agent and manager for and on behalf of Lessor, "TILC") and G.P. & W., Inc., a Missouri corporation (the "Lessee") are parties to that certain Railroad Car Lease Agreement (the "Lease Agreement"), dated October 19, 2007, whereby TILC has agreed to lease to the Lessee and the Lessee has agreed to lease from TILC certain railroad cars as listed on each Rider incorporated therein.

TILC and Lessee have executed Rider One (1) to Railroad Car Lease Agreement, effective October 19, 2007, whereby TILC has agreed to lease to Lessee and the Lessee has agreed to lease from TILC certain railroad cars bearing road numbers as listed on Exhibit A hereto.

[Memorandum of Lease Agreement]

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

TRINITY TANK CAR, INC.

By:   
Name: James E. Pugh  
Title: Treasurer

Executed on this 20 day of March, 2008

[Memorandum of Lease Agreement]

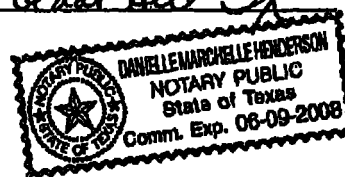
STATE OF TEXAS           )  
                                  ) SS:  
COUNTY OF DALLAS       )

On this, the 28 day of March 2008, before a Notary Public in and for said County and State, personally appeared James E. Perry, who being by me duly sworn, says that he is the Treasurer of Trinity Tank Car, Inc., that said instrument was signed on March 28, 2008 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Danielle Henderson  
Name: Danielle Henderson  
Notary Public

My Commission Expires: 6/9/08  
Residing in Cedar Hill TX



[Memorandum of Lease Agreement]

**EXHIBIT A**

<b>Equipment:</b>	DOT111A100W1 non-coiled, non-insulated tank cars
<b>Quantity:</b>	One Hundred (100)
<b>Road Numbers:</b>	TILX 318025 – TILX 318124

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 3/28/08



\_\_\_\_\_  
Robert W. Alvord